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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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November 10, 2004

John Zakibe, Fiscal Manager
City Hall
1200 Market Street, Room 311
St. Louis, MO 63103-2806

RE: Comptroller's Office Local Use Tax Process Review Report (Project #2004-48)

Dear Mr. Zakibe:

The Internal Audit Section of the Comptroller's Office has conducted a process review of the Comptroller's Office Local Use Tax for the period July 1, 2003 through June 30, 2004. The objective of this review was to determine if:

- Use tax receipts owed to the City of St. Louis have been properly received and accounted for.
- The funds were appropriately distributed and expended in accordance with the applicable State Statutes and City Ordinances.

Our fieldwork was substantially completed on July 15, 2004. During the observation, nothing came to our attention that caused us to believe that the local use taxes were not properly received and distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact me at (314) 613-7410.

Respectfully,

Mohammad H. Adil

Mohammad H. Adil, CPA
Internal Audit Supervisor

CC: Honorable Darlene Green, Comptroller